



TO: Property Appraisers
FROM: Brandi Gunder, Director, Property Tax Oversight *Byg*
DATE: 12/20/2018
SUBJECT: Draft 2019 Complete Submission and Roll Evaluation Standards

Attachment One is a draft of the Department of Revenue's proposed 2019 Complete Submission and Roll Evaluation Standards. Changes to the Standards are highlighted in yellow. Please review this document and contact Ann Hunter at ann.hunter@floridarevenue.com or (850) 617-8904 by February 26, 2019, with any questions, comments, or concerns. Under section 193.1142(1)(b), Florida Statutes, the Department will issue the final 2019 Complete Submission and Roll Evaluation Standards by April 1, 2019.

Legislative Information, Changes to the 2019 Standards, and Other News for 2019

Amendment 2 – Limitations on Property Tax Assessments (Sections 193.1554 and 193.1555, Florida Statutes)

On November 6, 2018, voters passed Amendment 2 to permanently retain the 10 percent assessment limitation for non-homestead residential property and certain residential and non-residential real property. For additional information regarding Amendment 2, please see [Bulletin: PTO 18-04](#).

Reporting Damage from Hurricane Michael

Damage from Hurricane Michael will have a significant impact on the Department's ability to analyze 2019 assessment rolls in several counties. The Federal Emergency Management Agency (FEMA) has designated the following counties as "Individual Assistance" counties. These counties need to note damages on the assessment roll.

- Bay
- Calhoun
- Franklin
- Gadsden
- Gulf
- Holmes
- Jackson
- Leon
- Liberty
- Taylor
- Wakulla
- Washington

The Department requests that property appraisers in these counties make a notation, beginning with the 2019 assessment roll submissions, for each parcel with substantial, observed, physical damage resulting from Hurricane Michael. Please see Attachment Two for detailed instructions on accounting for Hurricane Michael damages on the 2019 assessment rolls.

Sale Qualification Study Sampling Change

Beginning with the 2019 Sale Qualification Study, sampling for the annual Sale Qualification Study is being modified to improve sample representativeness. Sample sizes will be 60, 80, 100 and 120 and are based on the four county demographic groupings. The sample will continue to be stratified into residential and non-residential sub-groups but will now be sub-stratified within each group by qualified and disqualified sales. The timing of the study, requirement for a 90 percent or greater overall match rate, and the reporting and documentation process will remain the same. If you have any questions, please contact Ann Hunter at (850) 617-8904 or ann.hunter@floridarevenue.com.

Real Property Transfer Qualification Codes for 2019 Sales

Attached is the transfer code list for transfers that occur after January 1, 2019 (see Attachment Three of this communication). There are no significant changes to the transfer codes. A new property change code has been added for incomplete construction (see details below). If you have any questions regarding the transfer codes, please contact Jeff Bedonie at (850) 617-8940 or jeff.bedonie@floridarevenue.com.

SDF: New Sale Change Code 8

The Department is implementing a new sale change code beginning with the reporting of 2019 sales on the sale data file (SDF). Sale change code 8, Incomplete New Construction should now be used on any sale that includes new construction not substantially complete (livable) by the January 1 assessment date. Use sale change code 8 in conjunction with real property transfer code 03.

NAP: Reminder to Report Taxable Centrally Assessed Operating Carline Data on the Tangible Personal Property Tax Roll

[PTO Bulletin 09-30](#) provided guidance on the reporting of centrally assessed property values, including the recommendation that centrally assessed railroad tangible personal property and private carline rolling stock be listed on the tangible personal property tax roll (NAP file) and that the following NAICS codes be used when reporting these values: 482111 (long haul railroad), 482112 (short-line railroad), or 482119 (private carlines). The values for private carlines should also be reported in column III (Centrally Assessed) of recapitulation Forms DR-489V and DR-403V. Please do not include these values in columns I or II. If you have any questions regarding the reporting of carline data, please contact Lizette Kelly at (850) 617-8865 or lizette.kelly@floridarevenue.com.

NAP: Removal of Exemption Code Z

The one-year limitation on ad valorem assessments of citrus fruit packing and processing equipment unused because of Hurricane Irma or citrus greening (s. 193.4516, F.S.) will expire on December 31, 2018. The Department is removing the reduction and temporary exemption code Z for 2019 NAP tax roll submissions.

Preliminary (July 1) Test File Submission Deadline, June 15

Because of the statutory time constraints for complete submission of the preliminary (July 1) tax rolls, beginning with the 2019 preliminary roll submission, the Department will not accept any test file submissions after June 15 (or the next business day if June 15 falls on a weekend).

Release of Time Trend Factors

The Department cannot provide time trend factors used in the strata 1 and 4 sale ratio studies before approving the assessment rolls. In the past, the Department has received requests for time trend factors, for any given year, before assessment rolls were approved. Florida Statutes state that the Department cannot provide any data or samples developed in the conduct of the studies before approving the assessment rolls.

Section 195.096(2), F.S.:

(e) Any and all data and samples developed or obtained by the department in the conduct of the studies shall be confidential and exempt from the provisions of s. 119.07(1) until presentation of the findings of the study is made to the property appraiser. After the presentation of the findings, the department shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies, including tapes...

(f) Within 120 days after receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the review for that county and publish the department's findings. The findings must include a statement of the confidence interval for the median and such other measures as may be appropriate for each classification or sub-classification studied and for the roll as a whole, and related statistical and analytical details.

New Non-Homestead Level 4 Sub-Report 1 Edit Drop-Down Response List

To improve internal processes, the Department has added a drop-down list of responses to the Non-Homestead Level 4 Sub-Report 1 edit, "Current assessed greater than 10% over last year." This drop-down list will provide an easier means for counties to respond and increase statewide consistency with common responses. In developing the drop-down list, the most common responses provided by counties were reviewed. A few counties were selected to provide feedback on the drop-down menu. This change is effective with the 2019 tax roll submissions. A separate correspondence will be sent to NAL county contacts with a list of the drop-down response codes and their definitions. There will be an "Other" code in the drop-down list that allows counties to type their own response, should none of the existing codes apply. The Department is open to additional feedback as you begin to use the drop-down list in this edit for your responses. If you have any questions, please contact Walter Sackett at (850) 617-8912 or walter.sackett@floridarevenue.com.

Attachment One – Draft 2019 Complete Submission and Roll Evaluation Standards

Attachment Two – Hurricane Michael Disaster Code Instructions

Attachment Three – Draft 2019 Real Property Transfer Codes

2019 Complete Submission and Roll Evaluation Standards

Draft

Florida Department of Revenue
Property Tax Oversight
March 2019

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1.0 Introduction

The 2019 Complete Submission and Roll Evaluation Standards outline the data requirements for 2019 assessment roll submissions, including real property (NAL), tangible personal property (NAP), sale data files (SDF), and geographic information system (GIS) files. Section 193.114, Florida Statutes (F.S.), authorizes the uniform standards and minimum data requirements for assessment roll submissions. Chapter 195, F.S., and applicable provisions of the Florida Administrative Code (F.A.C.) authorize the Department of Revenue's oversight and approval of county assessment rolls.

Additional information and supporting documents, including the NAL/SDF/NAP data file layouts, exemption code lists, Production and Edit Guides, and the Real Property Transfer Qualification Codes list are on the Department's Complete Submission and Roll Evaluation Standards webpage at

http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx

1.1 Descriptions of This Document and Abbreviations. In this document, "Department" is the Florida Department of Revenue, including the executive director or his or her designee and the Property Tax Oversight program. The term "property appraiser" means the locally elected official who is responsible for the assessment of property in each county. The term "roll" is an abbreviation for "assessment roll" or "tax roll."

1.2 Required 2019 Electronic File Submissions. The 2019 submissions require these electronic files, in chronological order:

1. The sales submission, consisting of the Name-Address-Legal (NAL) and the SDF, due by April 1, 2019.
2. Parcel-level GIS/map file, due by April 1, 2019.
3. The pre-in-depth conference files submission, consisting of the SDF and NAL files. Only in-depth review counties with appraisal samples submit this data set (see section 5.1).
4. The preliminary assessment rolls submission, consisting of the NAL, SDF, and NAP files, and recap summary reports and forms due by July 1, 2019.
5. The final assessment rolls submission, consisting of the NAL, SDF, and Name-Address-Personal (NAP) files, and recap summary reports and forms. These are required for the initial and second (post-value adjustment board (VAB)) final certifications (see section 6.0).

1.3 The Property Appraiser Must Submit the SDF and the NAL File Together. Submit the NAL and SDF together as a complete set any time you submit an electronic file, including a test file. If the NAL or SDF is rejected and a resubmission is requested, submit a new set of files with the same submission number on both files. If only one file requires correction and resubmission, rename the companion file with the new matching submission number and transmit them at the same time.

Note: The NAP file is not required for the April 1 submission. You may submit NAP files, including test files, separately.

1.4 Data File Naming Conventions. Use the following format for all NAL, SDF, and NAP data files:

File type/Submission type/County number/Submission year/Submission number.TXT

File Type

NAL = Name-Address-Legal

NAP = Tangible Personal Property

SDF = Sale Data File

Submission Type

S = sales submission

A = pre-in-depth conference file submission (only applies to in-depth counties with appraisal samples)

P = preliminary submission

F = final

T = test

County Number

The two-digit number assigned to the county (11–77).

Submission Year

Two digits indicating the roll year to which the data apply. For example, if you submitted a 2018 second certified set of final files after January 1, 2019, the two-digit year would be 18 because the roll year is still 2018 for that particular data set.

Submission Number

This two-digit code indicates a particular file's submission number and the submission type. The initial submission will begin with code 01. Code the subsequent submissions of the same submission type with 02, 03, and so forth.

Note: The initial certified final (type F) file's submission number will be 01. If no other submissions of the initial final (type F) are required and you submit a second certified final file later, the submission type will remain F, the submission year will be the same as on the initial file, and the submission number will roll over to 02.

The April 1, 2019, submission requires two files (NAL and SDF), using the naming convention in the example below (using county number 23 as an example):

1. The NAL file layout (2019 format) should be named NALS231901.TXT
2. The SDF file layout (2019 format) should be named SDFS231901.TXT

The 2019 pre-in-depth conference file submission (applies only to in-depth counties with appraisal samples) requires two files, using the naming convention in the example below (using county number 23 as an example):

1. The NAL file layout (2019 format) should be named NALA231901.TXT
2. The SDF file layout (2019 format) should be named SDFA231901.TXT

The 2019 preliminary and final roll submissions require three files, using the naming convention in the example below (using county number 23 as an example):

1. The NAL file layout should be named NALP231901.TXT
2. The SDF file layout should be named SDFP231901.TXT
3. The NAP file layout should be named NAPP231901.TXT

The naming convention for the final roll submission will replace the “P” with “F” for all three files for the first certified final. When you send a second set of certified files, the same base naming convention applies as the first set of finals, but the submission number (last two digits) increases by one.

2.0 Requirements for Submission of Real Property Transfer Data (Sale Data File (SDF))

These requirements apply to all SDF submissions. Property appraisers must submit all required sales data on a separate SDF. The first SDF submission is due by April 1.

2.1 All Sales Must Be on the SDF. For each transfer of ownership in the previous year, the required data include:

- Sale price, indicated by the documentary stamps posted on the transfer document
- Sale date (date of execution)
- Official record book and page number or clerk instrument number
- The basis for qualification or disqualification of the sale

The SDF must include all transfers of ownership of real property, meaning all documents that convey title to real property and have a documentary stamp amount posted by the county clerk’s office, including documents that have minimal documentary stamp amounts of \$0.00 or \$0.70.

2.2 Current Year Sales Listed on the SDF. For the April 1, 2019, sales submission and all subsequent 2019 submissions, the SDF accompanying the NAL file must list all transfers of ownership from the prior calendar year. In addition, the file must include all sales for the current year up to the date of the file submission. The Department will use the recording date to determine if the property appraiser entered a sale on time, as stated in section s. 193.114(2)(n), F.S.

Note: Data in the Sale Year and Sale Month fields should reflect the date of execution (the date the deed was signed, witnessed, and notarized), not the recording date.

2.3 Real Property Transfer Codes for 2018-2019 Sales. Property appraisers must use the Real Property Transfer Code Lists on the Department’s complete submission website: http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

Under the heading “Real Property Transfer Qualification Codes” are two lists, one for 2018 transfers and one for 2019 transfers.

The Real Property Transfer Code List for 2018 transfers is also available as an attachment to this document (see Attachment A). Any changes to the list (from one year to the next) will be in blue text (minor) or red text (major).

Note: When you cannot reach a qualification decision and it is within 90 days of the recorded date, use sale qualification code 99. This code is only acceptable within 90 days after the recorded date. Code 99 is invalid for transfers recorded or otherwise discovered past the 90-day window. For the April 1 sales submission, the only transactions that could have a qualification code 99 are those recorded after January 1, 2019. On the preliminary submission, only sales recorded after April 1 of the current calendar year could have a qualification code 99. The Department will use the recording date to determine if the property appraiser entered a sale on time, as stated in s. 193.114(2)(n), F.S.

- 2.4 Real Property Transfer Code 41 Requirements.** Before a property appraiser may use real property transfer code 41 for any sale, the property appraiser must have approval from the Department. The requirements for requesting approval to use code 41 are posted at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

For the Department to consider approving a property appraiser's use of code 41, the property appraiser must send the required documentation to the Department by March 1, or the next business day, for sales reported on the April 1 SDF and by June 1, or the next business day, for sales reported on the preliminary SDF.

- 2.5 Sale Property Change Code.** Under s. 193.114(2)(o), F.S., for each sold parcel with physical attributes that are significantly different as of January 1, 2019, than at the time of the last sale, that sale must have a code indicating the reason for the difference. Review these codes for all 2018 sales. Property appraisers must use sale property change codes only in conjunction with real property transfer qualification code 03, with some exceptions.

The exceptions are when sale property change code 3 (new construction) or 4 (deletion) is used in conjunction with real property transfer qualification code 01 or 02 and the value of the new construction or demolition is equal to or less than 10 percent of the sale price. If the property sells and the new construction (or demolition) occurred after the sale but before the January 1 assessment date and the reported new construction (or demolition) value is equal to or less than 10 percent of the sale price, the Department adjusts the reported just value downward by the amount in the new construction field or upward by the amount in the demolition field reported on the NAL. This maximizes the number of sales used in the ratio study.

Property appraisers must enter sale property change codes in Field 7 on the SDF when applicable. Otherwise, this field should be blank.

Use the following codes to indicate a significant change in physical attributes:

Code 1 = Split

Code 2 = Combine

Code 3 = New Construction - A corresponding entry should appear in the new construction field on the standard NAL file. Code 3 includes real property mobile homes moved onto the property between the time of sale and the January 1 assessment date.

Code 4 = Deletion (demolition, removal non-disaster) - A corresponding entry should appear in

the deletion field on the standard NAL file.

Code 5 = Disaster (fire, flood, wind, etc.) - A corresponding entry may or may not appear in the new construction or deletion fields on the standard NAL file.

Code 6 = Other - Code 6 requires a written explanation.

Code 7 = Remodel and Renovation (not reported as new construction or demolition)

Code 8 = Incomplete New Construction (*new for 2019*)

Note: If two or more codes (1 through 5 or 7) occur after the sale date and before the property appraiser submits the SDF to the Department, use code 6.

If you have questions regarding the proper use of the sale property change code, please contact **Ann Hunter at 850-617-8904**.

2.6 Level 1 SDF Data Edits. Level 1 edits (edits 1-13) identify where the discrepancy rate falls below the 5 percent threshold for sale data field edits. Property appraisers should use this information to ensure the SDF is accurate for all future SDF roll submissions.

2.7 Level 2 SDF Data Edits. Level 2 edits (edits 1-13) identify where the discrepancy rate exceeds the 5 percent threshold for sale data field edits.

For the April 1 SDF submission, if the discrepancy rate exceeds the 5 percent threshold, the property appraiser must submit a written explanation for the discrepancies or make necessary corrections before submitting the preliminary roll.

For the preliminary SDF submission, if a discrepancy rate exceeds 5 percent, the property appraiser must provide a written explanation for the discrepancies or make the necessary corrections to the roll and resubmit the roll within the 10-day window for preliminary roll complete submission.

If a discrepancy rate exceeds 5 percent on the final SDF submission, the property appraiser must provide an acceptable written explanation for the discrepancies or make the necessary corrections to the roll and resubmit. Failure to provide corrections may result in a post-audit review finding in the subsequent year.

2.8 Level 3 SDF Data Edits. All Level 3 edit discrepancies (edits 19-20 and 23-25) require the property appraiser to correct errors and submit a new SDF or submit a written notice of correction to the Department. Level 3 discrepancies indicate a possible systemic problem. If any Level 3 edit discrepancies are identified on the April 1, preliminary, or final SDF, the property appraiser must correct and resubmit the roll.

Note: Edits 14-18 and 21-22 - The Department will review these edits and determine the extent of the discrepancies and the number of parcels involved. A written explanation or resubmission of the SDF may be required.

3.0 Complete Submission Standards for 2019 Preliminary Assessment Rolls

Property appraisers submitting assessment rolls that do not comply with the following standards or that do not include the documentation described below must correct and resubmit their rolls.

3.1 Uniform Standards and Minimum Requirements. The required 2019 NAL, SDF, and NAP formats will be available on the Department's website at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

3.1.1 Required Data Files. The property appraiser must submit the following data files to the Department:

1. The real property data file (NAL)
2. The real property sales file (SDF)
3. The tangible personal property data file (NAP)

Note: In-depth counties with appraisal samples should not submit the preliminary roll before the final review meeting.

3.1.2 Requests for Extension. Under Rule 12D-8.002(2), F.A.C., the property appraiser may submit a *Request for Extension of the Time for Completion of Assessment Rolls* (Form DR-483) or a letter with the same information as that on Form DR-483, to the executive director to request an extension to complete the assessment rolls. With documentation of good cause, the executive director may grant an extension. If the request is for more than 10 days and the executive director does not receive the request before June 10, the property appraiser must provide information explaining why he or she did not file the request before June 10. If the request is for 10 days or less, the executive director must receive it before July 1. Form DR-483 is on the Department's website at <http://floridarevenue.com/property/Documents/dr483.pdf>.

The executive director may grant an extension for periods of more than 10 days under certain circumstances. See Rule 12D-8.002(2)(b), F.A.C.

3.1.3 Comma Delimited Format. All assessment roll data files must be in a comma delimited format, as the Department prescribes. Under s. 193.1142(1)(c), F.S., any property appraiser experiencing a hardship in producing and submitting the required comma delimited file should provide written notice explaining the hardship to the executive director by May 1. The executive director may allow the property appraiser to submit the assessment roll in an alternative format.

The Department has produced a production guide and data record layout for the 2019 comma delimited file format for the NAL, SDF, and NAP. These documents are on the Department's website at

http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

3.1.4 Electronic Submission of Assessment Rolls. Place all NAL, NAP, and SDF files in the "NAL-NAP-Sales" folder in the main county root directory on the Department's Secure File Transfer Protocol (SFTP) site. If electronic transfer problems occur, the Department will accept assessment rolls on a DVD, CD, or portable hard drive. Electronic submission of GIS data (placed in the "Mapping" folder) may also be by DVD, CD, or portable hard drive. For questions or assistance with loading NAL, NAP, or SDF rolls, please contact Charlie Gordon at (850) 617-

8901 or charlie.gordon@floridarevenue.com. For questions or assistance with loading GIS data, please contact **Len Antal** at (850) 617-8871 or len.antal@floridarevenue.com.

- 3.1.5 Test (T) Files.** The Department encourages property appraisers to submit test versions of the NAL, SDF, NAP, and GIS map files to assist in identifying formatting problems or data quality issues. Before submitting an NAL, SDF, or NAP test file, please contact Charlie Gordon at (850) 617-8901 or charlie.gordon@floridarevenue.com and discuss the specific fields you want the Department to analyze. Before submitting a GIS map test file, please contact Tom Canter at (850) 617-8936 or thomas.canter@floridarevenue.com with any questions or specific fields you want the Department to analyze.

For the 2019 file submission cycle, the naming convention for NAL or NAP test files is:

NAL (NAP)/T/County number/Submission year/Submission number.TXT

Example: NALT231901.TXT or NAPT231901.TXT

The naming convention for SDF test files is:

SDF/T/County number/Submission year/Submission number.TXT

Example: SDFT231901.TXT

The naming convention for GIS map test files is:

T_countyname_monthdayyear_parcel.shp

Example: T_Dade_01152019_parcel.shp for a January 15, 2019, test submission

- 3.1.6 CAMA System Changes.** Any jurisdiction making a change in their CAMA system should notify the Department of the pending change. The Department strongly encourages test files to facilitate the conversion. If you anticipate a change in the parcel ID format, a test file including the parcel formatting change will be required. Before submitting the test files, contact Charlie Gordon at (850) 617-8901 or charlie.gordon@floridarevenue.com for instructions.

- 3.2 Items and Documentation.** The 2019 preliminary assessment roll submissions are due by July 1 and must include:

1. Name-Address-Legal (NAL) File
2. Name-Address-Personal (NAP) File
3. Sale Data File (SDF)
4. Form DR-489, *Tax Roll Certification*
5. Form DR-489V, *Preliminary Recapitulation of the Ad Valorem Assessment Roll* (submit separate forms for the county and school district)
6. Form DR-489PC, *Value and Number of Parcels on Real Property Countywide Assessment Roll by Category*
7. Form DR-489EB, *Ad Valorem Assessment Rolls Exemption Breakdown*
8. Form DR-493, *Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value*
9. Agricultural Schedules: A tabular summary of per-acre land valuations used in preparing

- the assessment roll for each class of agricultural property (see Rule 12D-8.002(4), F.A.C.). Call Mark Bishop at (352) 317-1821 with questions regarding the content of the tabular summary. If possible, please submit agricultural schedules as an Excel spreadsheet. The Department will provide a template by request.
10. Centrally Assessed Property: The Department will compare centrally assessed property values (railroads and private car lines) from Form DR-489V for agreement with the just values on the assessment roll. Contact Russell Cline at (850) 617-8911 with central assessment questions.
 11. Parcel-level geographic information (due April 1): If the Department does not receive this information by the 2019 preliminary submission, an incomplete submission may result (see section 3.5).
 12. Form DR-420S, *Certification of School Taxable Value* (see section 3.4).

The DR-489 and DR-403 series forms are on the Department's website under the heading "Tax Roll and Non-Ad Valorem Forms."

- DR-489: <http://floridarevenue.com/property/Documents/dr489.pdf>
- DR-403: <http://floridarevenue.com/property/Documents/dr403.pdf>

A checklist of the required documents is in [Attachment B](#).

If you electronically submit the signed and dated documents above, place ALL of the recap files in the "Recaps" sub-directory under your main county root directory on the SFTP site using the CoreFTP software.

Use the following naming convention for the recap submission:

Preliminary Recap Submission

Recap/P/County number/Submission year/Submission number

Example: RecapP231901.PDF or RecapP231901.XLSX

Final Recap Submission

Recap/F/County number/Submission year/Submission number

Example: RecapF231901.PDF or RecapF231901.XLSX

Post-VAB Recap Submission

Recap/FVAB/County number/Submission year/Submission number

Example: RecapFVAB231901.PDF or RecapFVAB231901.XLSX

Note: If your first final recap submission is the post-VAB, then use the post-VAB naming convention.

You may upload the recap as one or more documents into the recap folder. The Department requests digital versions of the property value and millage forms (i.e., the DR-489/403 series and

the taxing authority code description) with your scanned signature pages. If you create the value and millage forms in Excel or as text files, please submit them in that format. Otherwise, submit recaps in PDF format. Be sure your county number or name is part of the file name for any document you submit.

The Research and Analysis section asks **all ACS/Conduent counties** to submit text file recaps as part of the electronic recap project. Submitting the text files this CAMA system automatically creates when you print recap will enable Department staff to load, balance, and provide feedback on your reports more efficiently, usually on the same day.

The ACS/Conduent CAMA system automatically sends recaps to the print spooler as text files. You can save the text files by turning off your printer, asking the system to create your recap, then opening the *System i Navigator* printer output window and exporting the text file. If you need a copy of the instructions to extract the text files using the *System i Navigator*, please email PTOResearch@floridarevenue.com.

If you are mailing the documents, please send them to:

Property Tax Oversight
Research and Analysis Unit
P.O. Box 3000
Tallahassee, Florida 32315-3000

- 3.3 Form DR-489, Tax Roll Certification (Recapitulation Report).** This form is available on the Department's website at <http://floridarevenue.com/property/Documents/dr489.pdf>.
- 3.4 Form DR-420S, Certification of School Taxable Value.** The Department requests that property appraisers submit Form DR-420S with the recap submission or on eTRIM so the Department of Education can accurately estimate public school levies. A blank copy of this form is on the Department's website at <http://floridarevenue.com/property/Documents/dr420s.pdf>.
- 3.5 Map Files.** Under s. 193.1142, F.S., the Department requests that property appraisers submit parcel-level geographic information. Property appraisers may submit maps electronically to the Department's SFTP site. These files should be placed in the "Mapping" sub-directory in the main county root directory. Data format specifications are listed below.

Data Projection: The GIS files should be projected in the correct Florida State Plane Coordinate System Zone, US survey feet units, using NAD83/HARN datum (1990 adjustment).

Data Format: A parcel layer polygon file should be in the ESRI shapefile format. The data attributes must contain a PARCELNO field. This PARCELNO field is the unique parcel identification number as listed in Field 2 on the NAL. The Department requests that the property appraiser use no other field name. The formatting of the PARCELNO field should match the data in Field 2 of the NAL file. The naming convention for the parcel layer polygon file is "T_countyname_monthdayyear_parcel.shp" for test submissions and "F_countyname_monthdayyear_parcel.shp" for final submissions.

Note: Month, day, and year designations are numeric, with two digits for the month, two digits for the day, and four digits for the year (mmddyyyy). The initial submission date and any

subsequent submission dates should each be unique.

Other parcel-level GIS data layers, if available, should be in the ESRI Geodatabase format. If the cartographic elements, as required by Rule 12D-1.009, F.A.C., are not present in the parcel layer polygon file, the Geodatabase must include them. The requested GIS data layers, if available, include:

- Parcel polygons – shapefile format only
- Parcel lines
- Street or road centerlines and annotation
- Railroad layer
- Water features and annotation
- Municipal boundaries
- Taxing district boundaries
- Neighborhood/market areas
- Zoning
- Parcel metadata (recommended FGDC compliant)
- Additional parcel-level GIS layers

3.5.1 GIS Data Edits and Levels. Edits implemented on GIS data submissions are categorized by levels coded 1 through 4. Each edit level applies to a different set of data fields. The Department will note significant discrepancies in the post-audit review process under s. 195.097, F.S. The edit guide for GIS data contains the standards for GIS data submissions and lists specific edits at each level of review. The edit guide is on the Department's website at <http://floridarevenue.com/property/Documents/2019giseditguide.pdf>.

3.5.2 Letter of Intent for GIS Map Submissions. The Department recognizes that some counties may need additional time to comply with the GIS data submission requirements. Property appraisers needing additional time must notify the Department in writing by May 1 and include a plan to achieve compliance. The preferred method of submitting the letter is by USPS or by email to Tom Canter (thomas.canter@floridarevenue.com). The format is included in [Attachment C](#) and a sample letter of intent is in [Attachment D](#).

3.5.3 Electronic Submission of GIS Data. The preferred method of submitting GIS data is to compress all files into one .zip file and transmit to the Department through the Secure File Transfer Protocol (SFTP) server. Please contact [Len Antal at \(850\) 617-8871 or len.antal@floridarevenue.com](#) with any questions. The Department will accept GIS data on DVD, CD, or portable hard drive mailed to the address below:

[Len Antal](#)

Florida Department of Revenue
Property Tax Oversight
P.O. Box 3000
Tallahassee, FL 32315-3000

3.6 Adjustments for the Eighth Criterion (Subsection 193.011(8), F.S.). For any adjustment exceeding 15 percent that the property appraiser makes under s. 193.011(8), F.S., the property appraiser must submit, with the preliminary assessment roll, complete, clear, and accurate documentation justifying the entire adjustment (Rule 12D-8.002(4), F.A.C.).

Subsection 192.001(18), F.S., includes the adjustments to "recorded selling prices or fair market

value” as part of the definition of a complete submission of an assessment roll. Rule 12D-8.002(4), F.A.C., states in part, “Accompanying the assessment roll submitted to the Executive Director shall be, on a form provided by the Department, an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value.”

Enter the percent of adjustment on each line of Form DR-493. Each line of the form should have a single number. Do not leave any lines blank. Each property appraiser must submit a completed and signed Form DR-493 with the preliminary roll each year to the Department, even if there is no change from the prior year. The Department will return to the property appraiser any assessment roll that does not comply with these standards as an incomplete submission. Form DR-493 is on the Department’s website at <http://floridarevenue.com/property/Documents/dr493.pdf>.

Note: If any of the Form DR-493 adjustments change from the previous year’s submission, the Department requests that the property appraiser send the form at least 10 days before submitting the tax rolls so the Department can make programming changes before processing roll data.

- 3.7 Data Field Analysis.** Fiduciary information is no longer required in the Fiduciary fields (NAL fields 58-64). Leave these fields blank when submitting NAL files. The Department may determine alternative uses of these fields at a later date.

The Department has activated the residential land use code 009, and it is defined as “Residential Common Elements/Areas.” Parcels eligible for this code include residential subdivision, condominium, and cooperative common element/area parcels as defined in Florida Statutes (ss. 193.0235(2), 718.103(8), 718.108, 719.103(7) and (8), F.S.).

List common element/area parcels on the real property assessment roll (NAL) when they have a corresponding polygon on the county GIS shapefile. Do not code these parcels as header (H) or note (N) records in the DOR use code field when reporting them on the NAL. Only apply an “H” or “N” in the DOR use code field to a parcel/record that your county uses for retaining reference information, which is often related to the historical origin of a parcel, subdivision, or condo development. These “H” or “N” parcel records would no longer have an associated polygon.

You must list all real property parcels on the NAL, except streets, roads, and highways that have been dedicated to or otherwise acquired by a municipality, county, or state agency (s. 193.085(1), F.S.).

- 3.7.1 Preliminary Roll Data Field Edits and Levels (NAL).** Data edits on roll submissions are categorized by levels coded 1 through 4. Each edit level applies to a different set of data fields.

Levels 1 and 2 data edits identify fields the property appraiser should review and correct.

Level 3 edits indicate data quality issues the property appraiser should review and correct. Level 3 edits with an unusually large number of discrepancies may require a written response, a resubmission, or both from the property appraiser.

Level 4 edits require the property appraiser’s written responses and corrections before the Department can consider a roll to be a complete submission.

The NAL edit guide is on the Department's website at <http://floridarevenue.com/property/Documents/2019editguide.pdf>.

For any questions regarding the NAL edits, contact Walter Sackett at (850) 617-8912.

- 3.7.2 Social Security Numbers.** Sections 193.1142(1)(a) and 196.011, F.S., require social security numbers (SSNs) for each homestead-exempt parcel on the assessment roll. The Department will return to the county as an incomplete submission any assessment roll not containing SSNs for at least 93 percent of properties receiving a homestead exemption. Note the codes for Field 66 and Field 68 concerning homestead status:

Field 66 - Homestead Applicant's Status

This entry reflects the homestead applicant's status. Each county may decide how to code the field to best meet local needs.

This fixed-length alphabetical field requires a one-character entry. If not applicable, leave it blank.

Field 68 - Homestead Co-applicant's Status

This entry reflects the homestead co-applicant's status. Each county may decide how to code the field to best meet local needs.

This fixed-length alphabetical field requires a one-character entry. If not applicable, leave it blank.

- 3.7.3 Taxing Authority Code.** For each parcel of real property, Rule 12D-8.011(1)(b), F.A.C., requires a code on the NAL indicating the taxing authorities whose jurisdictions include the parcel. If the codes are missing or incomplete, the Department will return the roll to the property appraiser for correction and resubmission. Each year, the initial final assessment roll, which the property appraiser submits, must include sufficient documentation identifying every taxing authority levying a tax. The documentation must reflect current millage rates for each taxing authority. The format for this documentation is in [Attachment E](#).

- 3.7.4 Data Fields for Assessment Limitation Difference Transfers (Portability).** Please note the following guidance:

- Data fields for parcels for which the property appraiser has rejected a portability application should be blank.
- For parcels for which the property appraiser accepted the transfer application but no value was available for transfer, enter zero for the transferred assessment limitation difference value.
- If a parcel has an accepted assessment limitation difference transfer, complete all portability-related fields, even if the amount transferred is zero.
- The portability value transferred field (Assessment Difference Value Transferred, Field 86) should equal the difference between Field 15 (Homestead Just Value) and Field 16 (Homestead Assessed Value) for all parcels flagged in Field 84 for portability.

For questions regarding portability, please contact Ed Parker at (850) 617-8881.

- 3.7.5 Homestead Assessment Increase Limitation.** The Department will provide property appraisers

with the 2019 assessment increase limitation under s. 193.155, F.S., in January. The Department will also provide reports to the property appraiser indicating homestead parcels with an assessed value less than just value and an increase in assessed value not equal to the appropriate percentage, excluding cases in which a new owner transferred an assessment limitation difference to the property.

Assessment increase limitation information is available at the following links:

Florida Property Tax Data Portal:

<http://floridarevenue.com/property/Pages/DataPortal.aspx#ui-id-7>

The Consumer Price Index in the Florida Property Tax System:

<http://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx>

The Department requires the following:

1. The property appraiser must remove the assessment cap from parcels receiving a homestead exemption that changed ownership in 2018, unless the change is subject to s. 193.155(3), F.S., or a new owner transferred an assessment limitation difference to that property.
2. Assessed value should equal just value for all parcels reported as a 2018 qualified sale, unless a new owner transferred an assessment limitation difference to the property. If the assessed value is less than just value for these parcels, the property appraiser must provide a written explanation before approval of the preliminary assessment roll.
3. The assessed value of a parcel must never exceed its just value.

3.7.6 The 10 Percent Assessment Increase Limitation. For the NAL file format, the just and assessed value of property under ss. 193.1554 and 193.1555, F.S., must be stated separately (see NAL fields 17 – 20). The Department will return qualifying parcels with an assessed value change of more than 10 percent to the property appraiser for analysis.

Please contact Walter Sackett at (850) 617-8912 or Ann Hunter at (850) 617-8904 with questions concerning the 10 percent assessment increase limitation.

3.7.7 Exemption Codes. The NAL and NAP record layouts require a specific code to identify each exemption value. A list of the current exemption codes is on the Department's website at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

3.7.8 Reporting Working Waterfront Values on the NAL and Recap Forms. The NAL file contains fields for property appraisers to record the total just values (Field 31) and assessed values (Field 32) of parcels classified as working waterfront property. The corresponding recapitulation Forms DR-489V (preliminary) and DR-403V (final) include lines to record the total just values (line 11) and assessed values (line 24) of parcels classified as working waterfront property. The total just values (Field 31) and assessed values (Field 32) reported on the NAL must equal, respectively, the total just values (line 11) and the assessed values (line 24) of the corresponding recapitulation Forms DR-489V and DR-403V.

3.7.9 Railroad Land Use Codes and NAICS Codes. Property appraisers should classify non-operating railroad property according to its use. For example, an office building that a

railroad owns but does not use in its operation should be classified as either use code 17 or use code 18.

The NAICS code associated with line-haul railroads is 482111, and the code for short line railroads is 482112. The 482111 and 482112 codes are not Florida-specific and are in the NAICS code table. If you are using NAICS code 532411 for private carlines, please change it to the Florida-specific code 482119.

3.7.10 Public Land Code (NAL Field 73). Field 73 on the NAL file identifies government-owned parcels on the tax roll. A list of the public land codes is on the Department's website at <http://floridarevenue.com/property/Documents/2019NALfields.pdf>.

3.8 Data Edits for 2019 NAP. The Department reviews the NAP with data quality and field population edits. These edits are on the Department's website at <http://floridarevenue.com/property/Documents/2019NAPfields.pdf>.

The NAP edits are part of the complete submission process, requiring documentation of correction or resubmission. If you have questions regarding the NAP data edits, please contact Steve Corry at (850) 617-8907 or Derek Salyer at (850) 617-8914.

4.0 Assessment Roll Evaluation Standards for 2019 Preliminary Assessment Rolls

The Department will process each assessment roll in the order received and will approve in-depth assessment rolls based on the level of assessment for each stratum studied. The Department will approve non-in-depth assessment rolls based on the aggregate level of assessment for all studied strata.

4.1 Sale Qualification Study. The Department annually develops a random sample from all sales in a county to determine whether those sales are properly qualified or disqualified (s. 195.0995, F.S.). Any county with a percent correct rate less than 90 percent will be subject to a post-audit notification of defect. To consider changing its initial sale qualification decision, the Department requires documentation from the property appraiser. The property appraiser is responsible for providing this documentation to the Department for review.

The Department compares the sale qualification study sample drawn from the April 1 SDF to the preliminary SDF to ensure that the property appraiser made the changes for those sampled sales that he or she agreed to change. For any other sampled sale with a qualification decision change, the property appraiser must submit documentation explaining the change to the Department. If the sale qualification sample changes cause the percent correct rate to fall under 90 percent, the county will be subject to a post-audit notification of defect. Please contact Jeff Bedonie at (850) 617-8940 with any questions.

4.2 Level of Assessment. Under Section 4, Article VII of the Florida Constitution and s. 193.011, F.S., property appraisers must assess property at just value. If a county is subject to an in-depth review, the Department will use a minimum level of assessment standard of 90 percent for each stratum studied. If a county is subject to a non-in-depth review, the minimum 90 percent level of assessment threshold will apply only to the overall assessment roll. The Department will return any roll not meeting these minimum standards to the property appraiser for correction and resubmission. If the property appraiser does not make the necessary corrections in the time

allotted, the Department may disapprove the assessment roll, and the procedure for an interim assessment roll, outlined in s. 193.1145, F.S., will begin, unless the disapproval is because of a material mistake of fact relating to physical characteristics under s. 193.1142(2)(b), F.S.

- 4.3 Uniformity Standards.** The Department uses the coefficient of dispersion (COD) and ratio study uniformity standards listed in Table 2-3 of the Standard on Ratio Studies (p. 34 IAAO, April 2013) as guidance when analyzing tax rolls during the post-audit review process. This document is available at http://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf.

Note: The Department classifies two- to four-family unit properties in Stratum 2 (multi-family, fewer than 10 units).

Note: The highest acceptable COD for agricultural lands is 25.0.

The established standards for the price-related differential (PRD) are:

Stratum	Standard
Strata 1, 2, 4, 5, and 6	0.98 to 1.03
Stratum 3	0.90 to 1.10

The Department uses the price-related bias (PRB) statistic in addition to the PRD as an additional test of vertical equity. The PRB is a better indicator of vertical equity when the appropriate statistical significance is present. The Department notes and analyzes the PRB when the coefficient is less than -0.05 or greater than 0.05 and the relationship is statistically significant to at least the 95 percent confidence level. Additional information on the coefficient of price-related bias is available in Appendix B of IAAO's Fundamentals of Mass Appraisal (2011).

During the post-audit review process, the Department will determine if systemic problems underlie the statistics. The Department uses stratum CODs, PRDs, and PRBs outside the established standards as indicators of systemic problems, possibly resulting in a post-audit notification of defect. The Department may find non-systemic assessment issues and will advise the property appraiser to review and, if necessary, correct these issues.

If the Department issues a post-audit notification of defect, the property appraiser's office must reply within 15 days (s. 195.097, F.S.). The Department will hold a conference at the property appraiser's request. If the Department subsequently issues an administrative order, it will include corrective actions the property appraiser must implement.

- 4.4 Additional Horizontal Equity Measure.** During the post-audit review process, the Department will review an additional measure of horizontal equity. The level of assessment of each reviewed stratum should be within five percentage points of the county's overall level of assessment. The Department will analyze this measure with other equity measures during the post-audit review process.

- 4.5 Uniform Appraisals.** The Department will 1) compare the percent change in just value of the sold parcels to the percent change in just value of unsold parcels; 2) calculate "alternate

ratios;" and 3) conduct the process described in section 5.0. Where analyses indicate a level of assessment for the sample that does not reflect the level of assessment for the population, the Department may issue a review notice or a post-audit notification of defect.

4.6 Minimum Image Technology Standards for Physical Inspection.

Subsection 193.023(2), F.S., states, in part, "Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law."

Regardless of the data collection method the property appraiser uses, the minimum required result is the collection and maintenance of physical data of sufficient quantity and quality for the property appraiser to establish accurate and uniform valuations of all real property as of January 1 of each year and to meet all other requirements of law. The Department may conduct procedures reviews to evaluate the quantity and quality of physical data the property appraiser maintains. Accurate and uniform valuations of real property require complete, accurate, and timely property data. Property appraisers must have effective procedures for annually collecting and maintaining physical data on real property parcels. The following minimum standards for using image technology are intended to ensure that assessment rolls meet the requirements of law.

1. "The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll" (s. 193.085(1), F.S.).
2. Subsection 192.042(1), F.S., requires the property appraiser to assess all real property according to its just value as of January 1 each year.
3. If the date of imagery cannot be determined with a high degree of confidence, the imagery is not reliable for collecting or maintaining physical data.
4. Use imagery only as part of a comprehensive physical data collection program that includes the following:
 - a) A clear and complete data collection manual that is maintained and updated
 - b) A training program for data collection staff based on the data collection manual
 - c) A system for accurately identifying new construction and changes to existing property, including collecting building permits and conducting necessary physical inspections
 - d) A comprehensive quality control system for collecting and maintaining physical data, including desk audits, field audits, data entry edits, data edit reports, and review and correction procedures
5. The Department recommends physical inspections for collecting necessary physical data in the following situations:
 - a) For new parcels and newly improved real property
 - b) When the property appraiser detects physical changes potentially affecting the value of the property
 - c) When the property sells
 - d) When a natural disaster or another catastrophic event physically affects the property
6. The use of image technology is acceptable for ensuring that the tax roll meets the

requirements of law when:

- a) The natural and manmade features affecting the property allow the collection and maintenance of necessary physical data
- b) The use results in appraisal data that are timely and of sufficient quality and quantity
- c) The use is part of a comprehensive data collection program that includes necessary physical inspections and results in the timely collection and maintenance of complete and accurate physical characteristics for each real property parcel on the assessment roll to ensure accurate and uniform assessments of all real property as of January 1 each year

5.0 Documentation of Value Changes

During the final in-depth study review conference, the Department may agree to include changes to the just value that the property appraiser made to certain sample parcels. This will occur when the property appraiser verifies just value changes to the population of parcels that correspond to each appraisal sample parcel. The required process to document these just value changes is outlined below.

- 5.1 In-Depth Review Exchange of Information.** Before the final conference with an in-depth review county that has appraisal samples, the Department and the property appraiser will exchange information about the in-depth review sample parcels. This information exchange must occur before the final conference in the following sequence of steps.

Note: Steps b, c, and d must occur on the same day.

- a. The property appraiser provides the Department with a current electronic copy of the NAL and SDF files. This step provides a baseline submission for confirming that a property appraiser made just value changes to the populations of parcels that correspond to the sample parcels. The Department may include in its sample statistics any just value changes that the county made. The property appraiser must submit this combined electronic file no later than the day on which steps b, c, and d occur.
- b. The Department gives the property appraiser a list of sample parcels, which includes the values for each subject parcel as they appeared on the electronic copy of the NAL the property appraiser provided in step a.
- c. The property appraiser returns the list of sample parcels after checking the information for any difference. The property appraiser must identify any corrections, deletions, or additions to the information and reconcile the values reported to the Department. The property appraiser also provides the Department with current property record cards for the subject parcels that reflect the information in the reviewed list.
- d. The Department gives the property appraiser another list of sample parcels that contain the Department's estimated just value for each subject parcel.

- 5.2 Population Changes.** Property appraisers must identify and describe populations of parcels for which they made changes to just value. After meeting with the Department in the final conference, the property appraiser enters these changes into a spreadsheet that the Department provides. The property appraiser sends these to the Department's service center manager for review. When the changes are approved, the Department activates the

web-based change system and uploads the population changes.

5.3 Procedure for Web-Based Changes. County staff with authorization from the property appraiser will have secure access to review changes the property appraiser submitted and print the letter(s) for each population change. A user guide for population changes is available from Mike Roark at (850) 617-8931.

When making changes to sample parcels or the population:

- a. Confirm with the Department's service center manager that the changes meet the Department's criteria.
- b. Obtain and complete an electronic copy of the spreadsheet for uploading each sample parcel change and the respective parcels that changed in the population. You must also include a short description of the population that changed and the reason for the change. Please be brief but specific.
- c. Complete this spreadsheet and include all subject sample parcels and parcels in the population that will have a change. The Department requires that the property appraiser list each parcel in the population changing in a commensurate manner and note the appropriate component change type.
- d. List all population and non-population values to ensure the changed values are applied correctly for the subject sample parcels and for the parcels listed in the population that have corresponding changes.
- e. Give a completed electronic copy of the spreadsheet to the Department's service center manager.
- f. The Department will activate the web-based system when the Department's service center manager verifies and approves the changes.
- g. Follow this sequence for making entries in the Department's web-based system:
 - i. Log in to the Department's web-based system.
 - ii. Review changes.
 - iii. Lock the system and print a copy of the system-generated population change letter(s).
- h. Sign the completed population change letter(s) and deliver it to the Department's service center manager (see [Attachment F](#)).

5.4 Subsequent Analysis. Based on the requirements of Florida law, including ss. 195.096 and 1011.62(4)(b), F.S., after the property appraiser has submitted the preliminary tax roll, the Department will review the just values of the reported sample parcels and their corresponding populations for inconsistencies. If the Department identifies inconsistencies, the property appraiser must provide an explanation and make the correction.

6.0 Submission Standards for 2019 Final Assessment Rolls

Property appraisers who submit assessment rolls that do not comply with the following standards

or that do not include the documentation described below may be required to correct and resubmit those rolls.

- 6.1 Value Change from Preliminary to Final Roll.** Use NAL Field 9 (Change in Just Value) and NAL Field 10 (Code for Change in Just Value) on the final and post-VAB final rolls when a parcel's just value has changed from the preliminary to the final submission. These fields should be blank on the preliminary roll.

Do not list parcel splits, combinations, new parcels, and parcels that changed between -\$100 and \$100. Codes 3 and 4 are for changes because of the receipt or discovery of additional information about the physical characteristics of the property. Codes 5 and 6 are for changes because of continued analysis or receipt or discovery of additional information about the property other than its physical characteristics.

Edits will be in place to determine if changed parcels are coded correctly. The Department will contact property appraisers if staff identify significant discrepancies. For additional information, please refer to the NAL File Data Field layout on the Department's website at <http://floridarevenue.com/property/Documents/2019NALfields.pdf>.

- 6.2 Final Recapitulation Report.** PTO Bulletin 10-25 provides information on the submission of pre-VAB and post-VAB tax rolls. It is on the Department's website at https://revenue.law.floridarevenue.com/LawLibraryDocuments/2010/09/OTH-78359_PTO%20BUL%2010-25.pdf.

The following documents are required:

- Form DR-403V, *Revised Recapitulation of the Ad Valorem Assessment Roll* (submit separate forms for county, school district, each municipality, and each independent district, including water management districts)
- Forms DR-403EB, DR-403PC, DR-403CC, and DR-403BM, Additional County Level Recapitulation Reports (under *Tax Roll Certification*)
- Form DR-488 or DR-488P, whichever is appropriate for the certification
- Form DR-408, *Certificate to Roll*
- A list of the taxing authority codes with current millage rates (refer to section 3.7.3 for more information)

These forms are available at <http://floridarevenue.com/property/Pages/Forms.aspx>.

A checklist of the required documents is in [Attachment B](#).

For additional information regarding recapitulation, please contact Lizette Kelly at lizette.kelly@floridarevenue.com or (850) 617-8865.

Contact Information

Post-Audit Review Issues	Ann Hunter	(850) 617-8904
Sale Qualification Issues	Jeff Bedonie	(850) 617-8940
SDF Data Edit Issues	Ann Hunter	(850) 617-8904
NAL Data Edit Issues	Walter Sackett	(850) 617-8912
NAP Data Edit Issues	Steve Corry Derek Salyer	(850) 617-8907 (850) 617-8914
Assessment Roll Format Issues and Complete Submission (sales submission, preliminary and final rolls)	Charlie Gordon Tom Canter (GIS)	(850) 617-8901 (850) 617-8936
Map Data Issues and File Transfer Protocols	Charles Russell Len Antal	(850) 617-8867 (850) 617-8871
Exemptions	Mike Cotton	(850) 617-8870
10% Assessment Limitation	Walter Sackett	(850) 617-8912
Assessment Limitation Difference Transfers (Portability)	Ed Parker	(850) 617-8881
Non-In-Depth Methodology	Lizette Kelly	(850) 617-8865
DOE Certification and Recaps	Lizette Kelly	(850) 617-8865
Central Assessment (Railroads)	Russell Cline	(850) 617-8911
In-Depth Review Population Changes and Procedures Reviews	Mike Roark	(850) 617-8931
Truth in Millage (TRIM)	Tish Blick	(850) 617-8918

Attachment A

**Real Property Transfer Codes
for DOR and Property Appraisers to Use Beginning January 1, 2018
(Revised 11-17-2017)**

The property appraiser will use these codes when reporting real property ownership transfers (sales) to the department under sections 193.114(2)(n) and 195.0995(1), F.S.

QUALIFIED Arm's Length Real Property Transfers (included in sales ratio analysis)

01. Transfers qualified as arm's length because of examination of the deed or other instrument transferring ownership of real property
02. Transfers qualified as arm's length because of documented evidence

Arm's Length Real Property Transfers (excluded from sales ratio analysis)

03. Arm's length transaction at time of transfer, but the physical property characteristics changed significantly after the transfer **AND prior to the date of valuation**, or transfer included property characteristics not present at time of transfer (use these subcodes: 1-parcel split, 2-parcel combination, 3-new construction, 4-deletion, 5-disaster, 6-other (multiple changes/incomplete construction, etc), 7-remodel/renovation)
04. Arm's length transaction at time of transfer, but the legal characteristics changed significantly after the transfer **AND prior to the date of valuation**
05. Arm's length transaction transferring multiple parcels with multiple parcel identification numbers (**deed must be recorded on all parcels included in the transaction, and the full sale price, as calculated from the documentary stamp amount, must be reflected on all parcels**)
06. Arm's length transaction transferring a single parcel that crosses one or more county lines

DISQUALIFIED Real Property Transfers based on Deed Type or examination of the deed/real property transfer instrument

11. Corrective Deed, Quit Claim Deed, or Tax Deed; deed bearing Florida Documentary Stamp at the minimum rate prescribed under Chapter 201, F.S.; transfer of ownership in which no documentary stamps were paid
12. Transfer to or from financial institutions (use transfer code 18 for government entities); deed stating "In Lieu of Foreclosure" (including private lenders)
13. Transfer conveying cemetery lots or parcels
14. Transfer containing a reservation of occupancy for more than 90 days (life estate interest)
15. Removed - not currently accepted; reserved for future use
16. Transfer conveying ownership of less than 100% undivided interest
17. Transfer to or from a religious, charitable, or benevolent organization or entity
18. Transfer to or from a federal, state, or local government agency (including trustees (or board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations as well as FDIC, HUD, FANNIE MAE, and FREDDY MAC)
19. Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20. Transfer to or from utility companies
21. Contract for Deed; Agreement for Deed (does not include Warranty Deed associated with seller financing)

DISQUALIFIED Real Property Transfers based on documented evidence

30. Transfer between relatives or between corporate affiliates (including landlord-tenant)
31. Transfer involving a trade or exchange of land (does not include 1031 exchanges)
32. Transfer involving an abnormal period of time between contract date and sale date (examples: pre-construction sales, pre-development sales)
33. Transfer that included incomplete or unbuilt common property
34. Transfer satisfying payment in full of a prior property contract
35. Transfer involving atypical amounts of personal property
36. Transfer involving atypical costs of sale
37. Transfer in which property's market exposure was atypical; transfer involving participants who were atypically motivated; transfer involving participants who were not knowledgeable or informed of market conditions or property characteristics
38. Transfer that was forced or under duress; transfer that was to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
39. Transfer in which the consideration paid for real property is verified to be different than the consideration indicated by documentary stamps
40. Transfer in which the consideration paid for real property is verified to be significantly influenced by non-market financing or assumption of non-market lease
41. Other, **including duplicate recordings**; requires documentation and prior approval of DOR (see <http://floridarevenue.com/dor/property/rp/dataformats/>)
42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause
43. Transfer in which the sale price (as the documentary stamps indicate) is verified to be an allocated price as part of a package or bulk transaction

Real Property Transfers with a PENDING qualification decision

98. Unable to process transfer due to deed or transfer instrument errors (examples: incomplete or incorrect legal description, incorrect grantor)
99. Transfer was recorded or otherwise discovered in the previous 90 days and qualification decision is pending; invalid for transfers recorded or otherwise discovered more than 90 days earlier

FOR DETAILED INFORMATION ON APPLYING THESE REAL PROPERTY TRANSFER CODES, PLEASE SEE THE TRAINING NARRATIVE AT:
http://floridarevenue.com/property/Documents/RPTQC_Manual.pdf

Major changes from 2017 Real Property Transfer Codes are in red text; Minor changes from 2017 Real Property Transfer Codes are in blue text

Attachment B

Recap Checklist
Prelim

- DR-489 Series:
 - DR-489 Signed Tax Roll Certification
- DR-489V Series:
 - County
 - School
 - All Municipalities
 - All Independent Special Districts
- DR-489EB
- DR-489PC
- DR-493
- DR-420S (either on eTRIM or with recap)
- Agricultural Schedule

ACS Counties:

- Electronic Recap Text File

Recap Checklist
PreVAB

- DR-403 Series:
 - DR-403 Signed Certification
- DR-403V Series:
 - County
 - School
 - All Municipalities
 - All Independent Special Districts
- DR-403EB
- DR-403PC
- DR-403CC
- DR-403BM
- DR-408:
 - Real
 - Tangible Personal Property
- DR-488P from VAB:
 - Real
 - Tangible Personal Property
- Taxing Authority Code Description

ACS Counties:

- Electronic Recap Text File
- DR-403V page 2 lines 1-7 values
(using electronic recap Excel Template)

Recap Checklist
PostVAB

- DR-403 Series:
 - DR-403 Signed Certification
- DR-403V Series:
 - County
 - School
 - All Municipalities
 - All Independent Special Districts
- DR-403EB
- DR-403PC
- DR-403CC
- DR-403BM
- DR-408:
 - Real
 - Tangible Personal Property
- DR-488 from VAB:
 - Real
 - Tangible Personal Property
- Taxing Authority Code Description (if not included in PreVAB package)
- DR-529 (only if provided by the VAB)

ACS Counties:

- Electronic Recap Text File
- DR-403V page 2 lines 1-7 values
(using electronic recap Excel Template)



Attachment C

Letter of Intent for GIS Map Submissions

County:

Date of Request:

Roll Year(s):

Contact Person:

Contact Phone:

Under section 193.1142, Florida Statutes, please provide the following information in detail.

GIS data submission requirements are in section 3.5 of the current year Complete Submission and Roll Evaluation Standards.

Expectations for the evaluation of GIS data by PTO staff are in the current year Assessment Roll Edit Guide for Parcel-Level Geographical Information System (GIS) Information.

These documents are available for download at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

You may include additional pages as needed:

Data Edit and Layer:

Status of Progress Toward Completion:

Identification of Challenges and Constraints:

Description of Why Additional Time Is Needed to Comply with Roll Submission Standards:

Plan for Collecting, Entering, and Reporting the Data Layer:

Timetable for Compliance with Requirements for Each Data Layer Listed:

Request for Aid and Assistance (e.g., Budget or GIS):

Additional Comments:

Property appraiser's signature: _____

By signing, property appraiser agrees to provide necessary GIS data files for test evaluation and detailed feedback by PTO staff between January 1 and March 15 of the year subsequent to this request.

Attachment D

Sample Letter of Intent for GIS Map Submissions

County:

Date of Request:

Roll Year(s):

Contact Person:

Contact Phone:

Under section 193.1142, Florida Statutes, please provide the following information in detail.
GIS data submission requirements are in section 3.5 of the current year Complete Submission and Roll Evaluation Standards.

Expectations for the evaluation of GIS data by PTO staff are in the current year Assessment Roll Edit Guide for Parcel-Level Geographical Information System (GIS) Information.

These documents are available for download at
http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

You may include additional pages as needed:

Data Edit and Layer: The expected response will identify the specific data edit and applicable layer. Begin a separate response section for each layer. Associated layers may be addressed in a single response (e.g., subdivision boundaries, blocks, lots).

Status of Progress Toward Completion: The expected response will provide an estimated percentage of improvement over the previous year or since the deficiency was initially identified.

Identification of Challenges and Constraints: Describe in detail the barriers preventing compliance and whether those barriers are because of staffing or budget limitations or are because of other causes.

Description of Why Additional Time Is Needed to Comply with Roll Submission Standards: The expected response will identify why the data cannot be in compliance by the April 1 submission due date.

Plan for Collecting, Entering, and Reporting the Data Layer: This should be a detailed plan of action describing the steps that will be taken during the process of bringing the data layer into compliance.

Timetable for Compliance with Requirements for Each Data Layer Listed: Provide a reasonable timetable to bring the data into compliance based on the workplan.

Request for Aid and Assistance (e.g., Budget or GIS):

Additional Comments:

Property appraiser's signature: _____

By signing, property appraiser agrees to provide necessary GIS data files for test evaluation and detailed feedback by PTO staff between January 1 and March 15 of the year subsequent to this request.

Attachment E

Alachua 2014 TACD

Tax Auth	Count (RSID)	Taxing Auth	Country			Library			School			City			WIND			Total
			Operating	Debt	MSTU	Unincorp	MSTU-Law	MSTU-Fire	Operating	Debt	RIE	Discretionary	Debt	Operating	Supp	SJR		
0200	7,667	Unincorporated	8,7990	0,2500	0,5038	2,2235	1,4736	1,3638	0,0950	5,1620	3,2480	0,0000						23,4351
0300	16,041	Unincorporated	8,7990	0,2500	0,5038	2,2235	1,4736	1,3638	0,0950	5,1620	3,2480	0,0000		0,4141				23,5328
0400	21,027	Unincorporated	8,7990	0,2500	0,5038	2,2235	1,4736	1,3638	0,0950	5,1620	3,2480	0,0000					0,3164	23,4351
0500	2,512	Unincorporated	8,7990	0,2500	0,5038	2,2235	1,4736	1,3638	0,0950	5,1620	3,2480	0,0000		0,4141				23,5328
1700	5,367	Alachua	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	5,5000	0,4141				24,8319
2700	756	Archer	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	5,2500	0,4141				28,2790
3600	33,872	Gainesville	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	4,5079	0,4141			0,3164	23,7421
3700	3,850	Gainesville	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	4,5079	0,4141				23,8398
4600	1,167	Hawthorne	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	5,3194	0,4141				28,2507
5700	3,896	HighSprings	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	6,1326	0,4141				25,4645
6700	240	laCrosse	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	2,7173	0,4141				22,0492
7600	474	Micanopy	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	6,0000	0,4141			0,3164	25,2342
8700	3,240	Newberry	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	3,9113	0,4141				25,4667
9600	3	Waldo	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	7,3226	0,4141				28,0304
9700	625	Waldo	8,7990	0,2500				1,3638	0,0950	5,1620	3,2480	0,0000	7,3226	0,4141				28,1281
Millage Rates			8,7990	0,2500	0,5038	2,2235	1,4736	1,3638	0,0950	5,1620	3,2480	0,0000	5,5000	0,4141			0,3164	

Attachment E

2019 POPULATION CHANGE FORM LETTER – EXAMPLE

To: Brandi Gunder, Director
 Property Tax Oversight
 Post Office Box 3000
 Tallahassee, Florida 32315-3000

From: Honorable John W. Doe
 Test County Property Appraiser
 115A Amway Highway
 Anywhere, Florida 00000

Subject: Sample with Population Changes: Stratum-
 Grp-Seq. 4-2-12000
 Assessor Parcel 00-00-000-10150-005
 Use Code 000

The purpose of this letter is to document the population of parcels which received appropriate value changes in conjunction with a value change to a sample parcel. This letter certifies that this office has diligently searched for and identified all appropriate parcels that also received changes similar to those made to the sample parcel.

The total number of parcels in the defined population that changed :	20
The pre-change assessed value of the subject sample parcel:	120,000
Non-population assessed value changes to sample at review:	0
Are any non-population values included in the post-change assessed value?	No
The post-change assessed value of the sample parcel:	100,000

The sample value was changed for the following component	Add +	Sub. (-)
Land value change (unit or overall)		-1
Improvement value change (unit or overall)		
Improvement depreciation (system change or otherwise)		
Improvement quality (system change or otherwise)		
Extra features or lump sum items		
Other		
Total of all component changes: 1		

**Describe the population that changed and why. Be brief but specific.
 (Example: Vacant lot values increased approximately 12% for Eastwick Section 2-3 subdivisions.)**

Vacant land values have decreased by \$20,000 per lot in all of Seacrest subdivision. The previous three years of sales data support this adjustment.

All parcel numbers for the affected population that are specific to this sample parcel are listed on the PA addendum worksheet and entered in the Department's web-based system. I agree to provide any additional documentation, such as property record cards, maps, and other items, relevant to the population change for these parcels.

Sincerely,

Honorable John W. Doe

Attachment Two

Reporting Property with Substantial Damage from Hurricane Michael on 2019 Assessment Rolls

Damage from Hurricane Michael will have a significant impact on the Department of Revenue's ability to analyze 2019 assessment rolls in several counties. The Federal Emergency Management Agency (FEMA) has designated the following counties as "Individual Assistance" counties. These counties need to note damages on the assessment roll.

- Bay
- Calhoun
- Franklin
- Gadsden
- Gulf
- Holmes
- Jackson
- Leon
- Liberty
- Taylor
- Wakulla
- Washington

The Department requests that property appraisers in these counties make a notation, beginning with the 2019 assessment roll submissions, for each parcel with substantial, observed, physical damage resulting from Hurricane Michael.

INSTRUCTIONS FOR 2019 ASSESSMENT ROLLS

1. 2019 Name-Address-Legal (NAL) Codes

On the NAL files property appraisers submit for the 2019 tax year, the Department of Revenue requests a disaster code on each parcel with substantial, observed, physical damage resulting from Hurricane Michael. To warrant this notation, the observed, storm-related, physical damage must be substantial rather than nominal. As a guideline, the Department recommends a minimum of 5 to 10 percent of the just value of improvements (including special features) as a threshold in determining whether the observed physical damage is substantial.

Parcels that should be coded include those properties with substantial, observed, physical damage caused by Hurricane Michael in 2018, even if they have been repaired before January 1, 2019, and, therefore, may include both properties with increases in just value and those with decreases in just value.

Field 36 on the NAL is a single-character field designated for a disaster code. If the parcel meets the criteria above, please use the following numeric notations in the field.

For those storm-damaged properties for which the just value has increased or decreased, enter the number 2. Otherwise, leave the entry blank. (The Department is using this code because disaster code 1 for toxic drywall continues to appear on some assessment rolls.)

Field 37 on the NAL is a four-character field designated for a disaster year. If the parcel meets the criteria above, please enter 2018.

For properties that were repaired before January 1, 2019, the property appraiser may remove the disaster code and year for the 2020 roll submissions.

For properties not repaired before January 1, 2019, the disaster code and year should remain until the issues have been resolved and assessments have been restored.

2. 2019 Sale Data File (SDF) Notations

The physical characteristics of sales the property appraiser qualified should not be significantly different than those of the parcel on the date of assessment. Therefore, the Department requests that parcels with significant changes in their physical characteristics between the time of sale and the January 1, 2019, assessment date be coded for the change.

If a transfer was an arm's length transaction at the time of sale and was not substantially damaged by Hurricane Michael, the sale should be qualified using the appropriate real property transfer codes as usual. However, if a transfer was an arm's length transaction at the time of sale and was substantially damaged by Hurricane Michael, the sale should be qualified using the transfer code 03 and the Sale Property Change Code field on the SDF should be populated. **Field 7** on the SDF is a one-character field used to indicate the Sale Property Change Code for significant change in property characteristics that occurred between the sale date and the assessment reporting date. The proper code for significant, storm-related changes is code 5.

If the sale was not arm's length, use the appropriate disqualification code with no associated change code. The 2019 Sales Qualification Study will be based on the appropriate real property transfer code at the time of the transaction.

3. Request for Input

The Department requests written input on any hurricane-related issues that property appraisers and staff believe may affect the ability to produce accurate and uniform assessments for 2019. Please notify the Department of any specific hurricane-related issues on the statistical or analytical indicators that are part of the Department's reviews of assessment rolls.

Please be as specific and detailed as possible, including a list of the specific indicators that would be affected, how each listed indicator would be affected, and the hurricane-related cause of the impact.

Thank you for your attention to these matters. If you have any concerns or questions about these requests, please contact Ann Hunter at (850) 617-8904 or ann.hunter@floridarevenue.com.

Real Property Transfer Codes for DOR and Property Appraisers to Use Beginning January 1, 2019

(Revised 11-16-2018)

The property appraiser will use these codes when reporting real property ownership transfers (sales) to the Department under sections 193.114(2)(n) and 195.0995(1), Florida Statutes.

QUALIFIED Arm's Length Real Property Transfers (included in sales ratio analysis)

01. Transfers qualified as arm's length because of examination of the deed or other instrument transferring ownership of real property
02. Transfers qualified as arm's length because of documented evidence

Arm's Length Real Property Transfers (excluded from sales ratio analysis)

03. Arm's length transaction at time of transfer, but the physical property characteristics changed significantly after the transfer AND prior to the January 1 assessment date, or transfer included property characteristics **not substantially complete at the January 1 assessment date** (use these subcodes: 1-parcel split, 2-parcel combination, 3-new construction, 4-deletion, 5-disaster, 6-other (including multiple changes), 7-remodel/renovation, **8-incomplete construction**)
04. Arm's length transaction at time of transfer, but the legal characteristics changed significantly after the transfer AND prior to the January 1 assessment date
05. Arm's length transaction transferring multiple parcels with multiple parcel identification numbers (deed must be recorded on all parcels included in the transaction, and the full sale price, as calculated from the documentary stamp amount, must be reflected on all parcels)
06. Arm's length transaction transferring a single parcel that crosses one or more county lines

DISQUALIFIED Real Property Transfers Based on Deed Type or Examination of the Deed/Real Property Transfer Instrument

11. **Corrective Deed, Quit Claim Deed, or Tax Deed;** deed bearing Florida documentary stamp at the minimum rate prescribed under Chapter 201, F.S.; transfer of ownership in which no documentary stamps were paid
12. Transfer to or from financial institutions (use code 18 for government entities); deed stating "In Lieu of Foreclosure" (including private lenders)
13. Transfer conveying cemetery lots or parcels
14. Transfer containing a reservation of occupancy for more than 90 days (life estate interest)
15. Removed - not currently accepted; reserved for future use
16. Transfer conveying ownership of less than 100% undivided interest
17. Transfer to or from a religious, charitable, or benevolent organization or entity
18. Transfer to or from a federal, state, or local government agency (including trustees (or board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations as well as FDIC, HUD, FANNIE MAE, and FREDDY MAC)
19. Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20. Transfer to or from utility companies
21. **Contract for Deed; Agreement for Deed** (does not include **Warranty Deed** associated with seller financing)

DISQUALIFIED Real Property Transfers Based on Documented Evidence

30. Transfer between relatives or between corporate affiliates (including landlord-tenant)
31. Transfer involving a trade or exchange of land (does not include 1031 exchanges)
32. Transfer involving an abnormal period of time between contract date and sale date (examples: pre-construction sales, pre-development sales)
33. Transfer that included incomplete or unbuilt common property
34. Transfer satisfying payment in full of a prior property contract
35. Transfer involving atypical amounts of personal property
36. Transfer involving atypical costs of sale
37. Transfer in which property's market exposure was atypical; transfer involving participants who were atypically motivated; transfer involving participants who were not knowledgeable or informed of market conditions or property characteristics
38. Transfer that was forced or under duress; transfer that was to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
39. Transfer in which the consideration paid for real property is verified to be different than the consideration indicated by documentary stamps
40. Transfer in which the consideration paid for real property is verified to be significantly influenced by non-market financing or assumption of non-market lease
41. Other, including duplicate recordings; requires documentation and prior approval of DOR (see <http://floridarevenue.com/property/Documents/code41req.pdf>)
42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause
43. Transfer in which the sale price (as the documentary stamps indicate) is verified to be an allocated price as part of a package or bulk transaction

Real Property Transfers with a PENDING Qualification Decision

98. Unable to process transfer due to deed or transfer instrument errors (examples: incomplete or incorrect legal description, incorrect grantor)
99. Transfer was recorded or otherwise discovered in the previous 90 days and qualification decision is pending; invalid for transfers recorded or otherwise discovered more than 90 days earlier

FOR DETAILED INFORMATION ON APPLYING THESE REAL PROPERTY TRANSFER CODES, PLEASE SEE THE TRAINING NARRATIVE AT http://floridarevenue.com/property/Documents/RPTQC_Manual.pdf

Major changes from 2018 Real Property Transfer Codes are in **red text**; **minor changes** from 2018 Real Property Transfer Codes are in **blue text**.